

FYE 2009 Review - Annual Financial Report

School District: Dayton Independent
 Audit Firm Name: Rankin.Rankin & Company, CPA
 Date: 2/18/2010
 1st Audit Reviewer: Kem Delaney-Ellis
 2nd Audit Reviewer:

Date Generated: February 18, 2010 4:11:19 PM

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 1 (General) (110)						
Revenue (Local) - 1XXX	1,409,187.86	1,412,315.40	-3,127.54	1,421,317.00	-9,001.60	See page 14 of audit report; Other revenues
Revenue (State) - 3900 (On-Behalf Payments)	617,675.55	1,110,412.56	-492,737.01	1,110,413.00	-0.44	
Revenue (State) - 3XXX (Not 3900)	4,464,276.70	4,466,125.04	-1,848.34	4,456,124.00	10,001.04	
Revenue (Federal) - 4XXX	11,479.50	11,479.50	0.00	11,479.00	0.50	
Total Revenues	6,502,619.61	7,000,332.50	-497,712.89	6,999,333.00	999.50	
Expenditures-Not including Transfers Out or On Behalf	5,701,641.54	5,660,327.69	41,313.85	6,769,740.00	-1,109,412.31	
Expenditures-On Behalf	617,675.55	1,110,412.56	-492,737.01	0.00	1,110,412.56	
Total Expenditures	6,319,317.09	6,770,740.25	-451,423.16	6,769,740.00	1,000.25	See page 14 of audit report
Excess (Deficiency) of Revenues Over Expenditures	183,302.52	229,592.25	-46,289.73	229,593.00	-0.75	
Other Financing Sources - Not Transfers In	200.00	200.00	0.00	200.00	0.00	
Other Financing Sources - Transfers In Only - 52XX Transfers	32,592.43	32,592.43	0.00	32,592.00	0.43	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	13,000.00	13,000.00	0.00	13,000.00	0.00	
Total Other Financing Sources, Uses and Transfers	19,792.43	19,792.43	0.00	19,792.00	0.43	
Net Change in Fund Balance	203,094.95	249,384.68	-46,289.73	249,385.00	-0.32	
Beginning Fund Balance - July 1	71,080.19	71,080.19	0.00	71,080.00	0.19	
Ending Balance - June 30	274,175.14	320,464.87	-46,289.73	320,465.00	-0.13	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Fund 1						
On-Behalf Revenues by Fund	617,675.55	1,110,412.56	-492,737.01	1,110,413.00	-0.44	Refer to page 14 of audit report
On-Behalf Expenditures by Fund	617,675.55	1,110,412.56	-492,737.01	0.00	1,110,412.56	On behalf expenditures are not separately reported
Difference	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 2 (Special Revenue) (220)						
Revenue (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments) not project 168X	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments) project 168X only	0.00	0.00	0.00	0.00	0.00	
Revenue (State) – 3XXX (not 3900)	393,367.18	393,367.18	0.00	393,367.00	0.18	
Revenue (Federal) – 4XXX	934,624.94	934,624.94	0.00	934,625.00	-0.06	
Total Revenues	1,327,992.12	1,327,992.12	0.00	1,327,992.00	0.12	
Expenditures-Not including Transfers Out and not 0280	1,340,591.51	1,340,591.51	0.00	1,340,592.00	-0.49	
Expenditures-On Behalf without object 168X	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf with object 168X only	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	1,340,591.51	1,340,591.51	0.00	1,340,592.00	-0.49	
Excess (Deficiency) of Revenues Over Expenditures	-12,599.39	-12,599.39	0.00	-12,600.00	0.61	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	13,000.00	13,000.00	0.00	13,000.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	13,000.00	13,000.00	0.00	13,000.00	0.00	
Net Change in Fund Balance	400.61	400.61	0.00	400.00	0.61	
Beginning Fund Balance - July 1	400.61	-400.61	801.22	-400.00	-0.61	
Ending Balance - June 30	801.22	0.00	801.22	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Fund 2						
Revenue (State) - 3900 (On-Behalf Payments) not project 168X	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments) project 168X only	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf without object 168X	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf with object 168X only	0.00	0.00	0.00	0.00	0.00	
Difference	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 310 (Capital Outlay) (310)						
Revenue (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) – 3XXX	84,863.00	84,863.00	0.00	84,863.00	0.00	
Total Revenues	84,863.00	84,863.00	0.00	84,863.00	0.00	
Expenditures-Not including Transfers Out	84,863.00	84,863.00	0.00	84,863.00	0.00	
Total Expenditures	84,863.00	84,863.00	0.00	84,863.00	0.00	
Excess (Deficiency) of Revenues Over Expenditures	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	0.00	0.00	
Net Change in Fund Balance	0.00	0.00	0.00	0.00	0.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	26,869.00	-26,869.00	Beginning balance differences to be determined
Ending Balance - June 30	0.00	0.00	0.00	26,869.00	-26,869.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 320 (Building) (320)						
Revenue (Local) - 1XXX	93,132.22	93,132.22	0.00	93,132.00	0.22	
Revenue (State) – 3XXX	209,403.00	209,403.00	0.00	209,403.00	0.00	
Total Revenues	302,535.22	302,535.22	0.00	302,535.00	0.22	
Expenditures-Not including Transfers Out	251,204.19	251,204.19	0.00	251,204.00	0.19	
Total Expenditures	251,204.19	251,204.19	0.00	251,204.00	0.19	
Excess (Deficiency) of Revenues Over Expenditures	51,331.03	51,331.03	0.00	51,331.00	0.03	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	0.00	0.00	
Net Change in Fund Balance	51,331.03	51,331.03	0.00	51,331.00	0.03	
Beginning Fund Balance - July 1	10,946.06	10,946.06	0.00	121,765.00	-110,818.94	Beginning balance differences to be determined
Ending Balance - June 30	62,277.09	62,277.09	0.00	173,096.00	-110,818.91	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 360 (Construction) (360)						
Revenue (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) – 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) – 4XXX	0.00	0.00	0.00	0.00	0.00	
Total Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures-Not including Transfers Out	325.00	325.00	0.00	325.00	0.00	
Expenditures-On Behalf	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	325.00	325.00	0.00	325.00	0.00	
Excess (Deficiency) of Revenues Over Expenditures	-325.00	-325.00	0.00	-325.00	0.00	
Other Financing Sources - Not Transfers In - Not 52XX	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	0.00	0.00	
Net Change in Fund Balance	-325.00	-325.00	0.00	-325.00	0.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	4,823.00	-4,823.00	Beginning balance difference to be determined
Ending Balance - June 30	-325.00	-325.00	0.00	4,498.00	-4,823.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Fund 360						
On-Behalf Revenues by Fund	0.00	0.00	0.00	0.00	0.00	
On-Behalf Expenditures by Fund	0.00	0.00	0.00	0.00	0.00	
Difference	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 400 - Debt Service Fund						
Revenue Local (1XXX)	0.00	0.00	0.00	627.00	-627.00	See page 38 of audit report; Debt Service Fund is not included in Munis
Revenue State (3XXX)	0.00	0.00	0.00	164,004.00	-164,004.00	
Total Revenues	0.00	0.00	0.00	164,631.00	-164,631.00	
Expenditures - Not Including Transfers Out	0.00	0.00	0.00	1,454,631.00	-1,454,631.00	
Total Expenditures	0.00	0.00	0.00	1,454,631.00	-1,454,631.00	
Excess (Deficiency) of Revenues Over Expenditures	0.00	0.00	0.00	-1,290,000.00	1,290,000.00	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	1,290,000.00	-1,290,000.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	236,808.00	-236,808.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	236,808.00	-236,808.00	
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	1,290,000.00	-1,290,000.00	
Net Change in Fund Balance	0.00	0.00	0.00	0.00	0.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	52.00	-52.00	
Ending Balance - June 30	0.00	0.00	0.00	52.00	-52.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 410 - Debt Service Fund - SFCC						
Revenue Local (1XXX)	0.00	0.00	0.00	0.00	0.00	
Revenue State (3XXX)	0.00	0.00	0.00	0.00	0.00	
Total Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures - Not Including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	0.00	0.00	0.00	0.00	0.00	
Excess (Deficiency) of Revenues Over Expenditures	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	0.00	0.00	
Net Change in Fund Balance	0.00	0.00	0.00	0.00	0.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Balance - June 30	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Governmental Funds						
Total Revenues - Governmental Funds	8,218,009.95	8,715,722.84	-497,712.89	8,879,354.00	-163,631.16	See explanations above
Total Expenditures - Governmental Funds	7,996,300.79	8,447,723.95	-451,423.16	9,901,355.00	-1,453,631.05	
Excess (Deficiency) of Revenues Over Expenditures - Governmental Funds	221,709.16	267,998.89	-46,289.73	-1,022,001.00	1,289,999.89	
Total Other Financing Sources, Uses and Transfers - Governmental Funds	32,792.43	32,792.43	0.00	1,322,792.00	-1,289,999.57	
Net Change in Fund Balance - Governmental Funds	254,501.59	300,791.32	-46,289.73	300,791.00	0.32	
Beginning Fund Balance - July 1 - Governmental Funds	82,426.86	81,625.64	801.22	224,189.00	-142,563.36	
Ending Fund Balance - June 30 - Governmental Funds	336,928.45	382,416.96	-45,488.51	524,980.00	-142,563.04	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Food Service - Funds 51 and 81 (510) (810)						
Operating Revenue - Not Interest Income (Local) - 1XXX	83,461.85	83,461.85	0.00	83,462.00	-0.15	
Total Operating Revenues	83,461.85	83,461.85	0.00	83,462.00	-0.15	
Expenditures-Not including Transfers Out or On-behalf	450,824.44	446,058.99	4,765.45	473,807.00	-27,748.01	
Expenditures-On Behalf	0.00	27,748.27	-27,748.27	0.00	27,748.27	
Expenditures - Depreciation Only (Fund 81)	26,808.44	26,808.44	0.00	4,808.00	22,000.44	See page 17 of audit report
Total Operating Expenses	477,632.88	500,615.70	-22,982.82	478,615.00	22,000.70	
Operating Income (Loss)	-394,171.03	-417,153.85	22,982.82	-395,153.00	-22,000.85	
Non-Operating Revenue - Interest Income Only (Local) - 1510	353.29	353.29	0.00	353.00	0.29	
Revenue (State) - 3XXX	5,586.00	5,586.00	0.00	5,586.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	27,748.27	-27,748.27	27,748.00	0.27	
Donated Commodities - 4550	26,042.48	26,042.48	0.00	23,069.00	2,973.48	
Revenue (Federal) - 4XXX, not 4550	449,650.64	450,943.64	-1,293.00	453,917.00	-2,973.36	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Revenue Fund 81 (All)	0.00	0.00	0.00	0.00	0.00	
Expenditures Fund 81 - Not Depreciation	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	481,632.41	510,673.68	-29,041.27	510,673.00	0.68	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	32,592.43	32,592.43	0.00	32,592.00	0.43	
Net Transfers In (Out)	-32,592.43	-32,592.43	0.00	-32,592.00	-0.43	
Change in Net Assets	54,868.95	60,927.40	-6,058.45	82,928.00	-22,000.60	See page 17 of audit report
Beginning Net Assets - July 1	0.00	0.00	0.00	83,081.00	-83,081.00	Beginning balance differences to be determined
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Fund 51 and 81 Ending Net Assets - June 30	54,868.95	60,927.40	-6,058.45	166,009.00	-105,081.60	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Day Care Operations - Fund 52						
Operating Revenue - Not Interest Income (Local) - 1XXX	57,080.60	57,080.60	0.00	57,080.00	0.60	
Total Operating Revenues	57,080.60	57,080.60	0.00	57,080.00	0.60	
Expenditures-Not including Transfers Out	126,380.66	141,463.23	-15,082.57	141,464.00	-0.77	
Expenditures - Depreciation Only (Fund 81)	1,097.67	1,097.67	0.00	1,097.00	0.67	
Total Operating Expenses	127,478.33	142,560.90	-15,082.57	142,561.00	-0.10	
Operating Income (Loss)	-70,397.73	-85,480.30	15,082.57	-85,481.00	0.70	
Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3XXX	54,554.71	55,771.71	-1,217.00	55,772.00	-0.29	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	15,082.57	-15,082.57	15,083.00	-0.43	
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	54,554.71	70,854.28	-16,299.57	70,855.00	-0.72	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss)	-15,843.02	-14,626.02	-1,217.00	-14,626.00	-0.02	
Beginning Net Assets - July 1	20,906.47	20,906.47	0.00	33,150.00	-12,243.53	Beginning balance differences to be determined
Ending Net Assets - June 30	5,063.45	6,280.45	-1,217.00	18,524.00	-12,243.55	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Adult Education operations - Fund 54						
Operating Revenue - Not Interest Income (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Total Operating Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Operating Expenses	0.00	0.00	0.00	0.00	0.00	
Operating Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Operating Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Other Enterprise (Proprietary) Funds - 5X						
Operating Revenue - Not Interest Income (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Total Operating Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Operating Expenses	0.00	0.00	0.00	0.00	0.00	
Operating Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Proprietary Funds						
Total Operating Revenues - Proprietary Funds	140,542.45	140,542.45	0.00	140,542.00	0.45	
Total Operating Expenses - Proprietary Funds	605,111.21	643,176.60	-38,065.39	621,176.00	22,000.60	See explanations above
Operating Income (Loss) - Proprietary Funds	-464,568.76	-502,634.15	38,065.39	-480,634.00	-22,000.15	
Total Non-Operating Revenues (Expenses) Before Transfers - Proprietary Funds	536,187.12	581,527.96	-45,340.84	581,528.00	-0.04	
Net Transfers In (Out) - Proprietary Funds	-32,592.43	-32,592.43	0.00	-32,592.00	-0.43	
Net Income (Loss) - Proprietary Funds	39,025.93	46,301.38	-7,275.45	68,302.00	-22,000.62	
Net Assets, July 1, 2008 - Proprietary Funds	20,906.47	20,906.47	0.00	116,231.00	-95,324.53	
Net Assets, June 30, 2009 - Proprietary Funds	59,932.40	67,207.85	-7,275.45	184,533.00	-117,325.15	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fiscal Agent Funds - Fund 6X						
Additions (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Additions (State) - 3XXX	0.00	0.00	0.00	0.00	0.00	
Total Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Total Deductions	0.00	0.00	0.00	0.00	0.00	
Change in Net Assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Trust and Agency Funds - Fund 7XXX						
Additions (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Additions (State) - 3XXX	0.00	0.00	0.00	0.00	0.00	
Total Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Total Deductions	0.00	0.00	0.00	0.00	0.00	
Change in Net Assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Fiduciary Funds						
Total Additions - Fiduciary Funds	0.00	0.00	0.00	0.00	0.00	
Total Deductions - Fiduciary Funds	0.00	0.00	0.00	0.00	0.00	
Change in Net Assets - Fiduciary funds	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets July 1 - Fiduciary Funds	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30 - Fiduciary Funds	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 51 On-Behalf Payments Comparison						
Fund 51 - On-Behalf Revenues	0.00	27,748.27	-27,748.27	27,748.00	0.27	Refer to page 17 of audit report
Fund 51 - On-Behalf Expenditures	0.00	27,748.27	-27,748.27	27,748.00	0.27	
Fund 51 - Difference On-Behalf Revenues to Expenditures	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Depreciation Expense (0740)						
Depreciation Expense - Fund 8	235,086.20	235,086.20	0.00	235,086.00	0.20	Refer to page 27 of audit report
Depreciation Expense - Fund 81	26,808.44	26,808.44	0.00	27,907.00	-1,098.56	Refer to page 27 of audit report; Day Care Fund depreciation is the difference.

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Total All Funds						
On-Behalf Payments (AFR - KDE Web)	617,675.55	1,153,243.40	-535,567.85	1,148,086.34	5,157.06	See KDE website; unexplained difference
On-Behalf Payments (Audit)	0.00	0.00	0.00	1,153,244.00	-1,153,244.00	See above
On-Behalf Payments (Audit - KDE Web)	-617,675.55	-1,153,243.40	535,567.85	5,157.66	-1,158,401.06	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Government Assets - Fund 8						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	235,086.20	235,086.20	0.00	0.00	235,086.20	Not evaluating at this time
Change Total assets	-235,086.20	-235,086.20	0.00	0.00	-235,086.20	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	-235,086.20	-235,086.20	0.00	0.00	-235,086.20	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Food Service Assets - Fund 81						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	26,808.44	26,808.44	0.00	0.00	26,808.44	Not evaluating at this time
Change Total assets	-26,808.44	-26,808.44	0.00	0.00	-26,808.44	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	-26,808.44	-26,808.44	0.00	0.00	-26,808.44	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Day Care Assets - Fund 82						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	1,097.67	1,097.67	0.00	0.00	1,097.67	Not evaluating at this time
Change Total assets	-1,097.67	-1,097.67	0.00	0.00	-1,097.67	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	-1,097.67	-1,097.67	0.00	0.00	-1,097.67	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Adult Education Assets - Fund 84						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Change Total assets	0.00	0.00	0.00	0.00	0.00	
Total Assets - July 1, 2008	0.00	0.00	0.00	0.00	0.00	
Total Assets - June 30, 2009	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Other Enterprise (Proprietary) Fund Assets - Fund 8X						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Change Total assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Fixed Assets						
Total Additions - Fixed Assets	0.00	0.00	0.00	0.00	0.00	
Total Deductions - Fixed Assets	262,992.31	262,992.31	0.00	0.00	262,992.31	Not evaluating at this time; see above
Change in Total Fixed Assets	-262,992.31	-262,992.31	0.00	0.00	-262,992.31	
Beginning Net Assets - July 1 - Fixed Assets	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30 - Fixed Assets	-262,992.31	-262,992.31	0.00	0.00	-262,992.31	